

**GOVERNMENT OF THE DISTRICT OF COLUMBIA  
OFFICE OF THE INSPECTOR GENERAL**

**DISTRICT OF COLUMBIA  
PUBLIC SCHOOLS  
BUDGETARY COMPARISON  
SCHEDULE FOR  
FISCAL YEAR 2004**



**AUSTIN A. ANDERSEN  
INTERIM INSPECTOR GENERAL**

**GOVERNMENT OF THE DISTRICT OF COLUMBIA**  
**Office of the Inspector General**

Inspector General



May 3, 2005

The Honorable Anthony A. Williams  
Mayor  
District of Columbia  
John A. Wilson Building, Suite 600  
1350 Pennsylvania Avenue, N.W.  
Washington, D.C. 20004

The Honorable Linda W. Cropp  
Chairman  
Council of the District of Columbia  
John A. Wilson Building, Suite 504  
1350 Pennsylvania Avenue, N.W.  
Washington, D.C. 20004

Dear Mayor Williams and Chairman Cropp:

As part of our contract for the audit of the District of Columbia's general purpose financial statements for fiscal year (FY) 2004, KPMG LLP submitted the enclosed final report on the District of Columbia Public Schools (DCPS) Budgetary Comparison Schedule – Governmental Funds (the Schedule).

KPMG LLP opined that the Schedule presents fairly, in all material respects, the original budget, final budget and actual revenues, expenditures, and other sources/uses of the DCPS - which represents a portion of the District of Columbia's General Fund and Federal and Private Resources Fund - for the year ended September 30, 2004, in conformity with accounting principles generally accepted in the United States of America.

If you have questions or need additional information, please contact William J. DiVello, Assistant Inspector General for Audits, at (202) 727-2540.

Sincerely,

  
Austin A. Andersen  
Interim Inspector General

Enclosure

AAA/ws

cc: See Distribution List

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KPMG LLP  
2001 M Street, NW  
Washington, DC 20036

## Independent Auditors' Report

The Members of the Board of Education  
District of Columbia:

We have audited the accompanying Budgetary Comparison Schedule – Governmental Funds (the Schedule) of the District of Columbia Public Schools (DCPS), which represents a portion of the District of Columbia's General Fund and Federal and Private Resources Fund, for the year ended September 30, 2004. This schedule is the responsibility of the DCPS's management. Our responsibility is to express an opinion on this schedule based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in note 2, the schedule presents only the DCPS's original budget, final budget and actual revenues, expenditures, and other sources/uses, which is not a complete presentation of the financial position or changes in financial position of the DCPS or the District of Columbia. Furthermore, the accompanying schedule presents only a portion of the District of Columbia's General Fund and Federal and Private Resources Fund and it does not purport to, and does not, present the financial position or changes in financial position of the DCPS or the District of Columbia as of and for the year ended September 30, 2004.

In our opinion, the Schedule, presents fairly, in all material respects, the original budget, final budget and actual revenues, expenditures, and other sources/uses of the DCPS, which represents a portion of the District of Columbia's General Fund and Federal and Private Resources Fund, for the year ended September 30, 2004, in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the Schedule. The Schedule of Expenditures – Budget and Actual – Governmental Funds – Organization is presented for purposes of additional analysis and is not part of the Schedule. The Schedule of Expenditures – Budget and Actual – Governmental Funds – Organization has been subjected to the auditing procedures applied in the audit of the Schedule and, in our opinion, is fairly stated in all material respects in relation to the Schedule taken as a whole.

**KPMG LLP**

January 26, 2005

**DISTRICT OF COLUMBIA PUBLIC SCHOOLS**  
**Budgetary Comparison Schedule – Governmental Funds**  
**Year Ended September 30, 2004**  
(In Thousands)

	Local Funds			Federal, Private and Other Resources			Total		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenue and Other Sources:</b>									
Local Revenues - 2004	\$ 763,937	762,723	(1,214)	—	—	—	763,937	762,723	(1,214)
Local Revenues - 2005	6,662	6,662	—	—	—	—	6,662	6,662	—
Other Sources	—	—	—	11,945	12,503	558	11,945	12,503	558
Federal Contributions	—	—	—	164,920	135,035	(29,885)	164,920	135,035	(29,885)
<b>Total Revenues and other Sources</b>	<b>770,599</b>	<b>769,385</b>	<b>(1,214)</b>	<b>176,865</b>	<b>147,538</b>	<b>(29,327)</b>	<b>947,464</b>	<b>916,923</b>	<b>(30,541)</b>
<b>Expenditure and Other Uses:</b>									
<b>Personal Services:</b>									
Regular Pay	371,434	357,640	13,794	1,542	5,073	(3,531)	372,976	362,713	10,263
Temporary Pay	54,706	89,752	(35,046)	38,201	34,986	3,215	92,907	124,738	(31,831)
Fringe benefits	8,732	10,032	(1,300)	5,660	2,336	3,324	14,392	12,368	2,024
Overtime	69,843	52,773	17,070	6,664	5,064	1,600	76,507	57,837	18,670
None Personal Services	2,920	6,705	(3,785)	539	417	122	3,459	7,122	(3,663)
Supplies	15,438	19,162	(3,724)	9,114	6,686	2,428	24,552	25,848	(1,296)
Utilities	25,139	24,620	519	147	147	—	25,286	24,767	519
Telecommunications	6,045	5,293	752	320	119	201	6,365	5,412	953
Rent	5,987	5,926	61	—	—	—	5,987	5,926	61
Custodial	33	18	15	—	—	—	33	18	15
Security	311	16,327	(16,016)	—	—	—	311	16,327	(16,016)
Other Services and Charges	12,119	7,451	4,668	17,250	10,288	6,962	29,369	17,739	11,630
Contracts	70,714	38,172	32,542	38,345	28,129	10,216	109,059	66,301	42,758
Subsidies and Transfer	100,505	119,109	(18,604)	46,988	32,682	14,306	147,493	151,791	(4,298)
Equipment	26,673	16,405	10,268	12,095	9,144	2,951	38,768	25,549	13,219
<b>Total Expenditures and Other Uses</b>	<b>770,599</b>	<b>769,385</b>	<b>1,214</b>	<b>176,865</b>	<b>135,071</b>	<b>41,794</b>	<b>947,464</b>	<b>904,456</b>	<b>43,008</b>
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses – Budgetary Basis</b>	<b>\$ —</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>12,467</b>	<b>12,467</b>	<b>—</b>	<b>12,467</b>	<b>12,467</b>

See accompanying notes to Budgetary Comparison Schedule – Governmental Funds.

## **DISTRICT OF COLUMBIA PUBLIC SCHOOLS**

Notes to the Budgetary Comparison Schedule – Governmental Funds

Fiscal Year Ended September 30, 2004

*(Dollars in Thousands)*

### **(1) Summary of Significant Accounting Policies**

#### ***Background***

The mission of the District of Columbia Public Schools (DCPS and/or the Schools) is to provide comprehensive publicly supported education to students from pre-kindergarten through grade twelve. Services include programs at the elementary, junior and senior high school levels, as well as special education for handicapped students and career training opportunities for adults at career development centers.

The Schools are an independent, but not legally separate, agency of the District of Columbia (District) and are included in the District's budgetary request to the United States Congress (Congress). The School budget is subject to approval by the Council of the District, and is subject to congressional appropriation as part of the overall budget appropriation for the District for each fiscal period.

The District of Columbia Board of Education (the Board) is the official policy making body for educational related issues in the city. Its membership is comprised of five (5) elected members (the President is elected city-wide), four members (at-large) who are appointed by the mayor, and two student representatives. The School Board of the District of Columbia Public Schools appoints the Superintendent. The Superintendent is the Chief executive and administrative head of the Public School Division.

The accounting and reporting policies followed by the Schools in the presentation of the Budgetary Comparison Schedule – Governmental Funds (the Schedule) conform to accounting principles generally accepted in the United States of America (GAAP). The following is a summary of the Schools' significant accounting policies.

### **(2) Financial Reporting Entity**

The Schools are considered an agency of the District's reporting entity because it is not legally separate, and the District thus holds its corporate powers. The majority of the School's local revenues are received from the District. In fiscal year 2004, the Schools received appropriations from the District representing 23% of the District's total general fund revenue. Further, the Schools are subject to the budgetary procedures followed by the District in its annual request to Congress. As an agency of the District, the financial position and results of operations of the Schools are included in the District's basic financial statements.

The accompanying schedule and notes presents only the DCPS's original budget, final budget, and its results of operations on a budgetary basis. Therefore, the accompanying schedule and notes presents only a portion of the District of Columbia's General Fund and Federal and Private Resources Fund (governmental funds) and is not intended to present the complete financial position or changes in financial position of the Schools or the District as a whole in conformity with accounting principles generally accepted in the United States of America.

## DISTRICT OF COLUMBIA PUBLIC SCHOOLS

### Notes to the Budgetary Comparison Schedule – Governmental Funds

Fiscal Year Ended September 30, 2004

(Dollars in Thousands)

Excluded from the accompanying schedules are:

- Depreciation on all capital assets used by the Schools;
- Interest expense and related debt service costs on general obligation debt issued by the District to fund the Schools capital improvements program.

#### (3) **Measurement Focus and Basis of Accounting**

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures/expenses are recognized in the accounts and reported in the financial statement. Thus, the accounting and financial reporting treatment applies to a fund or activity is determined by its measurement focus.

##### (a) **Measurement Focus**

All governmental funds are accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. Operating statements of these funds present increases (revenues and other financial sources) and decreases (expenditures and other financing uses) in net current assets.

##### (b) **Basis of Accounting**

All governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (that is when they become both measurable and available.) "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. However, certain expenditures and liabilities such as compensated absences, claims and judgments, and special termination benefits are recorded in the governmental fund statements only when they mature or become due for payment within the period.

Intergovernmental revenues are amounts derived through agreements with other governments. In general, these revenues are comprised of contributions and grants made by the Federal government to the District. Contributions are recognized as revenue when received. Generally, entitlements and shared revenues are recognized when available. Resources arising from grants are usually subject to certain eligibility requirements; therefore, most grant revenues are recognized as revenue only when the conditions of the grants are met. Grant funds received before all eligibility requirements are met are recorded as deferred revenue.

##### (c) **Local Revenues-2004 and 2005**

Local revenues represent an allocation of the District's General Fund revenues that support the operations of the Schools. The amount of allocation is limited, by the Appropriation Act, to only amounts originally approved, subsequent supplemental appropriations, and reprogrammings.



## **DISTRICT OF COLUMBIA PUBLIC SCHOOLS**

### **Notes to the Budgetary Comparison Schedule – Governmental Funds**

**Fiscal Year Ended September 30, 2004**

*(Dollars in Thousands)*

As documented in the FY 2004 Appropriations Act, D. C. Public Schools is authorized to receive a ten per cent (10%) advance on the FY 2005 Appropriation (local revenues) in July to facilitate the opening of school in September.

**(d) *Compensated Absences***

The School's policies allow employees to accumulate unused sick leave with no maximum limitation. Pursuant to the Teacher's Union contract, unused sick leave may be paid out annually upon teacher request. Vacation (annual) leave may be accumulated up to 240 hours. The DCPS records vacation and teacher's sick leave as an expenditure in the schedule only to the extent that it matures or comes due for payment.

**(e) *Claims and Judgments***

The Schools record claims and judgments to the extent that they are to be funded from its appropriations. The claims and judgments that are recorded by Schools consist of employee wage suits, claims resulting from union negotiated contracts, special education suits, and adjustments of federal awards. All other major judgments and claims are appropriated in another functional level of the District's budget.

**(f) *Interfund Activity***

The effect of interfund activity has been eliminated from the schedule.

**(g) *Indirect Costs***

The District and the Schools do not allocate indirect costs to the functional levels for budgetary and actual purposes and those costs are not included in the accompanying schedule.

**(h) *Fringe Benefits***

The fringe benefits for employees of the District are budgeted and expended at the functional level. Health, disability, workers compensation and retirement benefits associated with Schools' employees are included in the accompanying schedule.

**(i) *Repairs and Maintenance***

Costs of repairs and maintenance to capital assets utilized by the Schools are budgeted and expended at the Schools' functional level and are included in the accompanying schedule. Costs of improvements to capital assets are budgeted and expended in the School Capital Project Fund and are not included in the accompanying schedule.

**(4) *Basis of Budgeting and Budgetary Control Policies***

The budgetary data included in the Schedule was a component of the overall District budget request approved by the U.S. Congress. Although the Board developed a separate budget request, which was submitted to the Mayor to support the Schools' fiscal 2004 operational needs, the budget ultimately approved and included in the accompanying schedule represents an allocation from the District's final approved budget.

## DISTRICT OF COLUMBIA PUBLIC SCHOOLS

### Notes to the Budgetary Comparison Schedule – Governmental Funds

Fiscal Year Ended September 30, 2004

*(Dollars in Thousands)*

**(a) Process**

About March 15 of each year, the Mayor submits to the Council an all sources budget for the General Fund, for the fiscal year commencing the following October 1. The Council holds public hearings and adopts the budget through passage of a budget request act. The Mayor may not forward and the Council may not adopt any budget for which expenditures and other financing uses exceed revenues and other financing sources. A project-length financial plan is adopted for the General Capital Improvements Funds. About June 1 of each year, the Mayor approves the adopted budget and forwards it to the President of the United States for review. Early in June of each year, the President submits the reviewed budget to Congress which conducts public hearings and enacts the budget and the authorized Federal payment in-lieu-of taxes through passage of an appropriation law.

**(b) Appropriation Act**

The legally adopted budget is the annual appropriation public law (Appropriation Act) enacted by Congress and signed by the President. The Appropriation Act authorizes expenditures at the function level or by appropriation title, such as Public Safety and Justice, Human Support Services or Public Education. Congress must enact a revision that alters the total expenditures of any function. The District may request a revision to the appropriated expenditure amounts in the Appropriation Act by submitting to the President and Congress a request for a supplemental appropriation.

Pursuant to the Reprogramming Policy Act (D. C. Official Code 47-361(2001), as amended), the District may reallocate budget amounts within appropriation title. The appropriated budget amounts in the Budgetary Comparison Statement include all approved reallocations. This statement reflects budget to actual comparisons at the function level (or appropriation title). Appropriated actual expenditures and uses may not legally exceed total appropriated budgeted expenditures and uses at the function level as shown on this statement. A negative expenditure variance in the budgetary comparison statement for a particular function is a violation of the Anti-Deficiency Act (31 U.S.C. 1341, 1342, 1349, 1351) and the District of Columbia Anti-Deficiency Act exists (D.C. Official Code 47-3555.01-355.08, 2001). Also, a violation of the D.C. Anti-Deficiency Act exists if there is a negative expenditure variance for a particular purpose or object of expenditure within an appropriation. There were no violations of these Acts as of September 30, 2004, although immaterial, technical violation of the D.C. Anti-Deficiency Act did occur during the year. These violations were cured by fiscal year-end.

The Appropriation Act specifies expenditures and net surplus or deficit of revenues. The Appropriation Act does not specify revenue amounts. The legally adopted revenue budget is based primarily on the revenue estimates submitted to the President and Congress as modified through legislation. The Budgetary Comparison Statement shows Revenues and Other Sources as presented in the Conference Report (H.R. 108-401) and Expenditures and Other Uses as contained in the Appropriation Act (PL 108-199.)

Local revenues include an allocation of a portion of these funds to the Schools.

## DISTRICT OF COLUMBIA PUBLIC SCHOOLS

### Notes to the Budgetary Comparison Schedule – Governmental Funds

Fiscal Year Ended September 30, 2004

(Dollars in Thousands)

#### (5) Retirement Plans

##### (a) *Teachers' Retirement Plan*

The Teachers' Retirement Plan (D.C. Code 4-601, 11-1561, 31-120) is a component of the District's Retirement Program, which is a single-employer defined benefit pension plan covering the Schools' teachers. The plan provides retirement, death and disability benefits, and annual cost of living adjustments to plan members and beneficiaries.

Participants contribute seven percent 7% (or 8% for teachers hired on or after November 16, 1996) of annual pay minus pay received for summer school. Members may also contribute up to 10% of annual pay toward an annuity in addition to any vested pension. The District and Federal governments make contributions based upon actuarially determined funding requirements. The District did not make a contribution to the Teachers' Retirement Plan for the year ended September 30, 2004.

Teachers who retire at age 55 with 30 years of service, at 60 with 20 years, or at 62 with 5 years are entitled to an annual annuity, payable monthly for life, equal to one and a half percent (1.5%) of their average salary for the highest consecutive 3 years for each year of service up to 5 years, 1.75 percent for each year over 5 years, and 2 percent for each year over 10 years, up to a maximum of 80 percent excluding credit for unused sick leave. Benefits vest upon reaching 5 years of service and increase after retirement based upon inflation. Refunds are made if separation occurs before 5 years of service.

Additional information relating to this plan is available in Note 9 of the District's Comprehensive Annual Financial Report (CAFR) for the year ended September 30, 2004.

##### (b) *Civil Service Retirement System*

The Schools administrative and support employees hired before October 1, 1987, participate in the United States Civil Service Retirement System (the System). Employees contribute seven percent (7%) of their annual salary to the federal government, which administers the plan. The District's contribution for most Civil Service covered employees is 8.51%. The federal government provides additional health care and life insurance benefits to certain retired Schools' administrative and support employees under the Federal Employees' Health Benefits Program and the Federal Employees' Group Life Insurance Program with no liability to the Schools.

##### (c) *District Retirement Plan*

Non-teaching employees hired on or after October 1, 1987 participate in the District's Retirement Plan discussed below and the United States Social Security System. The District's Retirement Plan is a defined contribution plan (D.C. Code 4-601, 11-1561, 31-120) with a qualified trust under Internal Revenue Code Section 401 for permanent full-time employees covered by the Social Security System. The District contributes five percent (5%) of an employee's base salary each quarter. There are no non-employer contributions under this plan. The Schools' employees covered under this plan vest fully after four years of service, following a one-year waiting period. Contributions are reduced

## DISTRICT OF COLUMBIA PUBLIC SCHOOLS

### Notes to the Budgetary Comparison Schedule – Governmental Funds

Fiscal Year Ended September 30, 2004

(Dollars in Thousands)

if separation occurs before five years of credited service. Contributions are not assets of the District, which has no further liability to this plan.

**(d) Deferred Compensation Plan**

Under the District-sponsored Deferred Compensation Plan established pursuant to Section 457 of the Internal Revenue Code, the Schools' employees including teachers, may defer the lesser of \$13,000 or 100% of includible compensation in calendar year 2004. Employees with more than fifteen years of service may defer up to \$15 thousands for the calendar year 2004. Also an additional deferral of \$2 thousand was available to participants who were at least 50 years old before the end of the calendar year. Compensation deferred and incomes earned are taxable when paid or made available to the participant or beneficiary upon retirement, death, termination or unforeseeable emergency. Contributions are not assets of the District, which has no further liability to the plan.

**(6) Commitments and Contingencies**

**(a) Operating Leases**

The Schools lease office space from the District under an intra-district arrangement. In addition, other lease expenditures include equipment and vehicles. The total lease expenditures for the fiscal year ended September 30, 2004 were \$12,859. Future minimum lease payments under the operating leases at September 30, 2004 are as follows:

<u>Year</u>	<u>Amounts</u>
2005	\$ 8,200
2006	6,888
2007	6,394
2008	6,200
2009	715
Total future minimum lease payments	\$ 28,397

**(b) Self-Insurance**

The Schools, as an agency of the District, participate in the District's self-insurance activities. The District, through a separate appropriation, pays all significant losses arising from a lack of insurance. No significant losses occurred during the fiscal year ended September 30, 2004. Information regarding the District's outstanding liability at September 30, 2004 is presented in the District's Comprehensive Annual Financial Report no separate information related to the Schools is available.

## **DISTRICT OF COLUMBIA PUBLIC SCHOOLS**

Notes to the Budgetary Comparison Schedule – Governmental Funds

Fiscal Year Ended September 30, 2004

*(Dollars in Thousands)*

### **(7) Federally-Assisted Grant Programs**

The Schools is a recipient of various federal awards used in a variety of educational programs. The Schools are subject to audits in accordance with the Single Audit Act Amendments of 1996 and the grant programs may be subject to additional financial, programmatic and compliance audits by the respective federal grantor agencies.

**DISTRICT OF COLUMBIA PUBLIC SCHOOLS**  
**Schedule of Expenditures - Budget and Actual - Governmental Funds - Organization**  
**Year ended September 30, 2004**  
(In thousands)

Organization Name	Org Code	Local Fund			Federal, Private and Other Source			Total		
		Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>BOARDS</b>										
BOARD OF EDUCATION	1111	\$ 974	867	107	-	-	-	974	867	107
CHARTER SCHOOL OVERSIGHT	1121	276	284	(8)	-	-	-	276	284	(8)
<b>TOTAL BOARDS</b>		<b>1,250</b>	<b>1,151</b>	<b>99</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,250</b>	<b>1,151</b>	<b>99</b>
<b>CENTRAL SERVICES</b>										
OFFICE OF THE GENERAL COUNSEL	1311	1,340	1,173	167	-	-	-	1,340	1,173	167
SETTLEMENTS AND JUDGMENTS	1321	1,964	961	1,003	-	-	-	1,964	961	1,003
OUTSIDE LEGAL FEES	1331	1,964	786	1,178	-	-	-	1,964	786	1,178
TEACHER LEGAL FUND	1441	1,100	-	1,100	-	-	-	1,100	-	1,100
OFFICE OF COMMUNICATIONS & PUBLIC INFO	1511	612	663	(51)	212	212	-	824	875	(51)
CHANNEL 28	1521	460	401	59	362	-	362	822	401	421
COMMUNICATIONS AND BUSINESS REALTIONS	1531	-	3	(3)	-	2	(2)	-	5	(5)
INFORMATION AND REFERRAL SERVICES CENTER	1541	174	97	77	-	-	-	174	97	77
SUMNER SCHOOL MUSEUM	2170	-	-	-	-	-	-	-	-	-
<b>TOTAL CENTRAL SERVICES</b>		<b>7,614</b>	<b>4,083</b>	<b>3,530</b>	<b>574</b>	<b>214</b>	<b>360</b>	<b>8,188</b>	<b>4,298</b>	<b>3,890</b>
<b>SUPERINTENDENT'S OFFICE</b>										
OFFICE OF THE SUPERINTENDENT	1211	1,130	964	166	-	-	-	1,130	964	166
STATE COMPLAINT OFFICE	1611	-	-	-	133	133	-	133	133	-
OFFICE OF THE CHIEF OF STAFF	2111	639	613	26	-	48	(48)	639	661	(22)
QUALITY MANAGEMENT	2131	92	77	15	-	-	-	92	77	15
POLICY DEVELOPMENT	2151	100	97	3	-	-	-	100	97	3
SUMNER SCHOOL	2361	176	117	59	-	-	-	176	117	59
OFFICE OF THE CHIEF ACADEMIC OFFICER	3111	363	242	121	5,180	2,292	2,887	5,562	2,534	3,018
OFFICE OF ACADEMIC PROGRAMS	3311	159	168	(9)	-	-	-	159	168	(9)
OFFICE OF THE CHIEF OPERATING OFFICER	4111	1,162	621	541	89	79	10	1,251	700	551
OFFICE OF FACILITIES MANAGEMENT	4211	814	1,058	(244)	2,075	2,048	27	2,889	3,106	(217)
TEACHERS BUY-OUT	5010	5,000	-	5,000	-	-	-	5,000	-	5,000
SECURITY	7010	15,818	16,064	(246)	-	-	-	15,818	16,064	(246)
CONTINGENCY	7920	3,176	14,277	(11,101)	-	-	-	3,176	14,277	(11,101)
TRANSFORMATION SCHOOLS	7850	4,059	531	3,528	-	-	-	4,059	531	3,528
CITY COUNCIL ADDITIONS	7950	10,900	14	10,886	-	-	-	10,900	14	10,886
<b>TOTAL SUPERINTENDENT'S OFFICE</b>		<b>43,588</b>	<b>34,843</b>	<b>8,745</b>	<b>7,486</b>	<b>4,609</b>	<b>2,886</b>	<b>51,074</b>	<b>39,443</b>	<b>11,631</b>
<b>SCHOOL ASSISTANT SUPERINTENDENTS</b>										
ASSOC SUPER FOR SCHOOLS & TRANSFORMATION	2411	1,889	1,640	249	445	325	120	2,334	1,965	369
STUDENT RESIDENCY	2371	59	-	59	241	231	10	300	231	69
<b>TOTAL ASSISTANT SUPERINTENDENTS</b>		<b>1,948</b>	<b>1,640</b>	<b>308</b>	<b>686</b>	<b>556</b>	<b>130</b>	<b>2,634</b>	<b>2,196</b>	<b>438</b>
<b>ASSISTANT SUPERINTENDENT-ACADEMICS</b>										
PROFESSIONAL DEVELOPMENT	1451	323	212	111	11,501	6,503	4,998	11,824	6,715	5,109
CIVIL RIGHTS AND MULTICULTURAL AFFAIRS	2121	116	99	17	-	-	-	116	99	17
OFFICE OF STANDARDS AND CURRICULUM	3211	1,025	694	331	459	416	43	1,484	1,110	374
INSTRUCTIONAL TECHNOLOGY	3321	1,580	1,371	209	3,094	2,495	599	4,674	3,866	808
GUIDANCE COUNSELING	3331	160	179	(19)	203	117	86	363	296	67
INTERNATIONAL PROGRAMS	3341	156	84	72	30	29	1	186	113	73
ADVANCED PROGRAMS	3351	154	74	80	909	858	(47)	1,063	1,030	33
OFFICE OF CAREER AND TECHNICAL EDUCATION	3411	566	560	6	8,353	4,845	3,508	5,919	5,405	514
ACCOUNTABILITY, TESTING, RESEARCH & EVAL	3611	3,337	1,745	1,592	4,338	3,632	706	7,675	5,377	2,298
OFFICE OF BILINGUAL EDUCATION	3811	2,778	1,475	1,303	2,083	1,109	884	4,861	2,674	2,187
TEXTBOOKS	7840	10,581	4,758	5,823	850	-	-	11,431	5,608	5,823
LONG TERM SUBSTITUTES	7820	1,600	2,243	(743)	-	-	-	1,600	2,243	(743)
<b>TOTAL ASSISTANT SUPERINTENDENT - ACADEMICS</b>		<b>22,276</b>	<b>13,494</b>	<b>8,782</b>	<b>31,820</b>	<b>21,042</b>	<b>10,778</b>	<b>54,096</b>	<b>34,536</b>	<b>19,560</b>

DISTRICT OF COLUMBIA PUBLIC SCHOOLS  
Schedule of Expenditures - Budget and Actual - Governmental Funds - Organization  
Year ended September 30, 2004  
(In thousands)

Organization Name	Org Code	Local Fund			Federal, Private and Other Source			Total		
		Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>SCHOOL SUPPORT SERVICES</b>										
OFFICE OF STUDENT SERVICES	2311	738	1,925	(1,187)	-	-	-	738	1,925	(1,187)
TRANSITORY SERVICES	2321	788	658	130	786	463	323	1,574	1,121	453
STUDENT AFFAIRS	2331	128	126	2	122	60	62	250	186	64
SCHOOL HEALTH	2341	164	137	27	105	-	105	269	137	132
INTERVENTION SERVICES	2351	84	38	46	2,014	2,157	457	2,098	2,195	503
TRANSITORY SERVICES	4390	-	8	(8)	-	-	-	-	8	(8)
EXTENDED DAY PROG. SUMMER SCHOOL SATURDA	7810	2,453	1,410	1,043	2,800	1,907	893	5,253	3,317	1,936
OTHER EXTRA DUTY PAY	7830	596	163	433	-	-	-	596	163	433
ATHLETICS	7950	3,082	1,517	1,565	-	-	-	3,082	1,517	1,565
<b>TOTAL SCHOOL SUPPORT SERVICES</b>		<b>8,033</b>	<b>5,982</b>	<b>2,051</b>	<b>6,427</b>	<b>4,587</b>	<b>1,840</b>	<b>14,460</b>	<b>10,569</b>	<b>3,891</b>
<b>SPECIAL EDUCATION</b>										
SPECIAL EDUCATION HEARINGS AND APPEALS	2381	1,806	1,148	458	-	-	-	1,806	1,148	458
SPECIAL EDUCATION - LEA	3511	10,216	13,237	(3,021)	-	-	-	10,216	13,237	(3,021)
SPECIAL EDUCATION - SEA	3521	8,528	13,706	(4,878)	9,870	9,370	500	18,698	23,076	(4,378)
SPECIAL EDUCATION - NON PUBLIC TUITION	3531	68,870	85,219	(16,348)	7,644	4,921	2,723	74,514	90,137	(15,623)
CHILD AND FAMILY SERVICES	3541	16,046	15,820	226	-	-	-	16,046	15,820	226
DEPARTMENT OF MENTAL HEALTH	3551	4,134	3,611	523	-	-	-	4,134	3,611	523
ATTORNEY FEES	3561	9,642	5,301	4,341	-	-	-	9,642	5,301	4,341
SPECIAL EDUCATION 7 POINT PLAN	3571	3,536	1,812	1,724	-	-	-	3,536	1,812	1,724
SPECIAL EDUCATION	4410	-	(60)	60	-	-	-	-	(60)	60
TRANSPORTATION DIVISION	4411	61,203	60,306	(8,103)	-	-	-	61,203	60,306	(8,103)
TRANSPORTATION ADMINISTRATOR	4412	749	865	(116)	-	-	-	749	865	(116)
SWING SPACE-TRANSPORTATION	4413	3,308	2,599	709	-	-	-	3,308	2,599	709
<b>TOTAL SPECIAL EDUCATION</b>		<b>186,138</b>	<b>212,561</b>	<b>(26,423)</b>	<b>17,514</b>	<b>14,291</b>	<b>3,223</b>	<b>203,652</b>	<b>226,852</b>	<b>(23,200)</b>
<b>PUBLIC ENGAGEMENT - TEACHER AFFAIRS</b>	3371	<b>382</b>	<b>358</b>	<b>25</b>	<b>611</b>	<b>259</b>	<b>352</b>	<b>993</b>	<b>618</b>	<b>376</b>
<b>OFFICE OF FEDERAL GRANTS PROGRAMS</b>										
OFFICE OF FEDERAL GRANTS PROGRAMS	4611	-	-	-	3,706	2,634	1,072	3,706	2,634	1,072
FEDERAL & STATE GRANTS & PROGRAMS	4640	-	-	-	-	-	-	-	-	-
<b>TOTAL OFFICE OF FEDERAL GRANT PROGRAMS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>3,706</b>	<b>2,634</b>	<b>1,072</b>	<b>3,706</b>	<b>2,634</b>	<b>1,072</b>
<b>LEA ALLOCATIONS FEDERAL</b>	4661	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,217</b>	<b>2,879</b>	<b>3,338</b>	<b>6,217</b>	<b>2,879</b>	<b>3,338</b>
<b>OFFICE OF LEA GRANTS PROGRAMS</b>	3711	<b>-</b>	<b>17</b>	<b>(17)</b>	<b>6,630</b>	<b>4,631</b>	<b>1,999</b>	<b>6,630</b>	<b>4,648</b>	<b>1,982</b>
<b>DIVISION OF ELEMENTARY SCHOOLS</b>										
ADAMS ELEMENTARY	5110	1,769	2,075	(307)	85	86	(1)	1,854	2,162	(308)
AITON ELEMENTARY	5120	2,530	2,581	(51)	252	284	(33)	2,782	2,865	(84)
AMIDON ELEMENTARY	5130	2,220	2,324	(103)	130	130	(0)	2,350	2,450	(100)
BANCROFT ELEMENTARY	5140	3,424	3,160	264	199	220	(21)	3,623	3,380	243
BARNARD ELEMENTARY	5150	1,996	1,913	83	110	124	(14)	2,106	2,036	70
BEERS ELEMENTARY	5160	2,355	2,586	(233)	101	99	2	2,456	2,685	(229)
BENNING ELEMENTARY	5170	1,361	1,387	(26)	133	122	11	1,494	1,509	(15)
BIRNEY ELEMENTARY	5180	2,628	2,566	62	230	272	(43)	2,858	2,838	20
BOWEN ELEMENTARY	5190	1,759	2,007	(248)	160	143	17	1,919	2,150	(231)
BRENT ELEMENTARY	5200	1,395	1,476	(82)	4	4	-	1,399	1,480	(81)
BRIGHTWOOD ELEMENTARY	5210	3,076	3,215	(139)	175	189	(14)	3,251	3,404	(153)
BROOKLAND ELEMENTARY	5220	1,760	1,803	(43)	88	132	(44)	1,848	1,935	(87)
BRUCE-MONROE ELEMENTARY	5230	2,046	2,074	(28)	219	246	(27)	2,265	2,320	(55)
BUNKER HILL ELEMENTARY	5240	1,735	1,669	67	-	-	-	1,735	1,669	67
BURROUGHS ELEMENTARY	5250	1,487	1,630	(143)	71	41	30	1,557	1,671	(114)
BURRVILLE ELEMENTARY	5260	1,769	1,793	(24)	106	145	(39)	1,875	1,938	(63)
CLARK ELEMENTARY	5270	1,741	1,592	149	164	147	17	1,905	1,739	167
CLEVELAND ELEMENTARY	5280	1,548	1,755	(208)	92	99	(7)	1,640	1,854	(215)
J.F. COOK ELEMENTARY	5290	1,402	1,430	(28)	147	137	10	1,549	1,567	(18)

DISTRICT OF COLUMBIA PUBLIC SCHOOLS  
Schedule of Expenditures - Budget and Actual - Governmental Funds - Organization  
Year ended September 30, 2004  
(In thousands)

Organization Name	Org Code	Local Fund			Federal, Private and Other Source			Total		
		Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
H.D. COOKE ELEMENTARY	5300	2,801	3,211	(410)	214	221	(7)	3,015	3,432	(417)
DAVIS ELEMENTARY	5310	2,028	2,743	(715)	119	124	(5)	2,147	2,867	(720)
DRAPER ELEMENTARY	5320	1,714	1,881	(167)	108	170	(61)	1,822	2,051	(229)
DREW ELEMENTARY	5330	1,679	2,089	(410)	114	138	(23)	1,793	2,226	(433)
EATON ELEMENTARY	5340	2,192	2,347	(155)	4	1	3	2,195	2,347	(152)
EMERY ELEMENTARY	5350	2,099	1,998	93	181	194	(13)	2,279	2,190	89
FEREBEE-HOPE ELEMENTARY	5360	1,609	2,173	(564)	181	219	(38)	1,790	2,392	(603)
FLETCHER-JOHNSON ELEMENTARY	5370	2,526	2,416	111	283	246	18	2,709	2,661	128
GAGE-ECKINGTON ELEMENTARY	5380	1,921	2,347	(426)	185	209	(24)	2,106	2,556	(450)
GARFIELD ELEMENTARY	5390	2,427	2,064	(363)	213	248	(35)	2,640	2,311	(329)
GARRISON ELEMENTARY	5400	2,168	2,220	(52)	185	222	(37)	2,353	2,440	(86)
GIBBS ELEMENTARY	5410	2,581	2,310	271	243	423	(180)	2,824	2,733	91
GREEN ELEMENTARY	5420	2,239	1,925	314	220	274	(54)	2,459	2,199	260
C.W. HARRIS ELEMENTARY	5430	2,551	2,531	20	236	268	(22)	2,787	2,799	(12)
P.R. HARRIS ELEMENTARY	5440	5,044	5,087	(43)	383	368	(15)	5,407	5,455	(48)
HEARST ELEMENTARY	5450	1,081	1,064	17	3	2	1	1,083	1,066	17
HENDLEY ELEMENTARY	5460	1,932	1,979	(47)	148	167	(19)	2,080	2,146	(66)
HOUSTON ELEMENTARY	5480	1,847	1,701	146	173	196	(22)	2,020	1,897	123
HYDE ELEMENTARY	5490	1,191	1,148	43	4	4	-	1,195	1,152	43
JANNY ELEMENTARY	5500	2,415	2,475	(60)	217	7	-	2,422	2,482	(60)
KENILWORTH ELEMENTARY	5510	2,072	2,060	12	217	240	(23)	2,289	2,306	(17)
KETCHAM ELEMENTARY	5520	2,243	2,098	145	209	237	(28)	2,453	2,335	117
KEY ELEMENTARY	5530	1,358	1,386	(28)	3	2	1	1,361	1,388	(28)
KIMBALL ELEMENTARY	5540	2,264	2,534	(270)	209	224	(15)	2,473	2,758	(286)
M.L. KING ELEMENTARY	5550	2,380	2,440	(60)	132	170	(37)	2,512	2,610	(97)
LAFAYETTE ELEMENTARY	5560	2,554	2,570	(16)	7	6	1	2,561	2,576	(15)
LANGDON ELEMENTARY	5570	2,209	2,079	129	147	163	(16)	2,355	2,232	123
LASALLE ELEMENTARY	5580	2,201	2,056	145	103	142	(39)	2,304	2,198	106
LECKIE ELEMENTARY	5590	1,790	1,727	63	188	194	(6)	1,978	1,921	57
LUDLOW-TAYLOR ELEMENTARY	5600	1,589	2,055	(366)	107	114	(7)	1,706	2,169	(373)
MALCOLM X ELEMENTARY	5610	3,069	2,825	243	224	305	(81)	3,293	3,131	162
MANN ELEMENTARY	5620	1,315	1,320	(5)	14	5	10	1,329	1,324	5
THURGOOD MARSHALL ELEMENTARY	5630	1,888	2,270	(381)	90	91	(2)	1,978	2,361	(383)
MAURY ELEMENTARY	5640	1,466	1,569	(103)	79	63	16	1,545	1,632	(87)
MCCOONEY ELEMENTARY	5650	2,274	2,158	116	236	207	29	2,510	2,365	145
MERRITT ELEMENTARY	5660	2,570	2,433	137	201	170	31	2,771	2,603	168
MEYER ELEMENTARY	5680	2,106	2,459	(354)	150	205	(55)	2,256	2,664	(408)
MINER ELEMENTARY	5690	3,312	2,944	368	232	285	(53)	3,544	3,229	315
MONTCOMERY ELEMENTARY	5700	1,471	1,847	(376)	156	173	(17)	1,628	2,020	(392)
MOTEN ELEMENTARY	5710	2,312	2,387	(75)	176	166	10	2,488	2,553	(65)
MURCH ELEMENTARY	5720	2,447	2,745	(298)	9	8	1	2,456	2,754	(298)
NALLE ELEMENTARY	5730	1,896	2,051	(155)	180	209	(29)	2,076	2,260	(184)
NOYES ELEMENTARY	5740	1,413	1,581	(168)	61	62	(1)	1,474	1,644	(170)
ORR ELEMENTARY	5750	2,255	2,187	68	138	132	6	2,421	2,300	121
OYSTER ELEMENTARY	5760	2,985	2,717	268	123	130	(7)	3,218	2,840	378
PARK VIEW ELEMENTARY	5770	2,012	2,357	(345)	112	118	(6)	2,125	2,475	(350)
PATTERSON ELEMENTARY	5780	1,656	1,834	(178)	168	145	23	1,823	1,979	(156)
PAYNE ELEMENTARY	5790	1,674	1,954	(280)	128	211	(83)	1,802	2,165	(363)
PEABODY ELEMENTARY	5800	1,154	1,072	82	22	27	(5)	1,176	1,099	77
EMILIA REGGIO @ PEABODY	5810	493	482	11	-	-	-	493	482	11
PLUMMER ELEMENTARY	5820	1,955	2,198	(243)	190	174	16	2,145	2,372	(227)
POWELL ELEMENTARY	5830	2,156	1,949	207	215	150	65	2,371	2,099	272
RANDLE HIGHLANDS ELEMENTARY	5840	2,525	2,511	14	148	222	(74)	2,673	2,733	(60)
RAYMOND ELEMENTARY	5850	2,843	2,766	(77)	248	319	(71)	2,890	3,085	(194)
MARIE REED ELEMENTARY	5860	2,787	2,796	(9)	193	240	(47)	2,980	3,036	(56)
RIVER TERRACE ELEMENTARY	5870	1,497	1,439	58	131	121	10	1,628	1,560	69
ROSS ELEMENTARY	5880	1,285	1,337	(51)	88	88	0	1,373	1,425	(51)
RUDDOLPH ELEMENTARY	5890	2,742	2,792	(50)	253	193	60	2,995	2,985	10
SAVOY ELEMENTARY	5900	2,120	2,125	(5)	124	136	(12)	2,244	2,262	(18)
SEATON ELEMENTARY	5910	2,858	2,548	308	273	185	118	3,129	2,733	426
SHADD ELEMENTARY	5920	1,090	979	111	123	87	36	1,213	1,066	147
SHAD ELEMENTARY	5930	1,778	2,036	(257)	173	115	57	1,951	2,151	(200)
SHEPHERD ELEMENTARY	5940	1,782	1,808	(26)	6	6	0	1,788	1,814	(26)
SIMON ELEMENTARY	5950	2,085	2,381	(296)	144	101	43	2,229	2,482	(253)
SLOWE ELEMENTARY	5960	2,132	2,785	(653)	217	90	127	2,349	2,875	(526)
SMOTHERS ELEMENTARY	5970	1,462	1,411	51	146	89	58	1,608	1,500	108
STANTON ELEMENTARY	5980	3,384	3,711	(317)	318	312	6	3,702	4,023	(313)



**DISTRICT OF COLUMBIA PUBLIC SCHOOLS**  
**Schedule of Expenditures - Budget and Actual - Governmental Funds - Organization**  
**Year ended September 30, 2004**  
**(in thousands)**

Organization Name	Org Code	Local Fund			Federal, Private and Other Source			Total		
		Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
STEVENS ELEMENTARY	5990	1,603	2,122	(519)	67	52	16	1,671	2,173	(503)
STODDERT ELEMENTARY	6000	1,309	1,343	(34)	6	3	2	1,315	1,347	(32)
TAKOMA ELEMENTARY	6010	2,390	2,428	(38)	151	124	27	2,541	2,553	(11)
M.C. TERRELL ELEMENTARY	6020	2,085	1,540	645	150	206	(56)	2,235	1,746	400
THOMAS ELEMENTARY	6030	2,040	2,459	(419)	135	147	(12)	2,174	2,606	(432)
THOMSON ELEMENTARY	6040	1,888	1,842	47	99	113	(14)	1,988	1,955	33
TURMAN ELEMENTARY	6050	3,480	3,536	(47)	286	259	27	3,776	3,795	(20)
TURNER ELEMENTARY	6060	2,869	2,644	225	196	182	14	3,066	2,826	240
TRUESDELL ELEMENTARY	6070	2,614	2,352	262	159	167	(8)	2,773	2,519	253
TYLER ELEMENTARY	6090	1,897	1,949	(52)	170	137	33	2,068	2,087	(19)
VAN NESS ELEMENTARY	6100	1,143	1,276	(133)	139	145	(6)	1,282	1,421	(139)
WALKER-JONES ELEMENTARY	6110	3,187	4,054	(867)	245	358	(111)	3,432	4,410	(978)
WATKINS ELEMENTARY	6120	2,364	2,517	(153)	12	40	(28)	2,376	2,557	(182)
WEBB ELEMENTARY	6130	2,590	2,597	(7)	216	394	(178)	2,806	2,991	(185)
WEST ELEMENTARY	6150	1,707	1,761	(54)	97	35	61	1,804	1,797	7
WHEATLEY ELEMENTARY	6160	1,659	1,904	(145)	179	123	56	1,837	1,927	(90)
WHITTIER ELEMENTARY	6170	2,290	2,353	(63)	123	67	56	2,413	2,420	(8)
WILKINSON ELEMENTARY	6180	3,246	3,202	44	258	287	(30)	3,504	3,489	16
J.O. WILSON ELEMENTARY	6190	2,437	2,599	(132)	251	264	(13)	2,688	2,833	(145)
WINSTON ELEMENTARY	6200	2,535	3,283	(448)	253	188	66	3,088	3,471	(383)
YOUNG ELEMENTARY	6210	2,550	2,777	(227)	220	212	8	2,770	2,989	(220)
CENTRAL ADMINISTRATION SCHOOL - ELEM	6230	5,960	3,603	2,357	4,232	1,347	2,885	10,192	4,950	5,242
<b>TOTAL DIVISION OF ELEMENTARY SCHOOLS</b>		<b>233,028</b>	<b>236,106</b>	<b>(3,078)</b>	<b>20,203</b>	<b>17,912</b>	<b>2,291</b>	<b>253,231</b>	<b>257,019</b>	<b>(3,788)</b>
<b><u>DIVISION OF MIDDLE/JUNIOR HIGH SCHOOLS</u></b>										
SECONDARY SCHOOL PROGRAMS	4220	-	-	-	-	(20)	20	-	(20)	20
MOTEN CENTER - SPEC ED	6240	1,752	1,574	178	36	-	36	1,788	1,574	214
SPECIAL ED - SCHOOLS	6260	3,730	1,189	2,571	-	-	-	3,730	1,159	2,571
LITERACY IMPROVEMENT PROGRAM	6270	-	-	-	4,800	2,131	2,669	4,800	2,131	2,669
BACKUS MIDDLE	6310	2,561	2,943	(382)	146	100	46	2,707	3,043	(336)
BROWNE JUNIOR HIGH	6320	3,061	2,826	235	145	148	(3)	3,206	2,974	232
DEAL JUNIOR HIGH	6330	4,477	5,073	(596)	13	31	(18)	4,490	5,104	(614)
ELIOT JUNIOR HIGH	6340	1,776	2,401	(625)	79	29	50	1,855	2,430	(575)
EVANS MIDDLE	6360	1,589	2,029	(440)	118	126	(8)	1,707	2,155	(448)
FRANCIS JUNIOR HIGH	6360	2,179	2,824	(645)	119	64	55	2,298	2,888	(590)
GARNET-PATTERSON MIDDLE	6370	1,994	2,089	(95)	140	20	120	2,134	2,109	25
HARDY MIDDLE	6380	2,220	2,207	13	6	4	2	2,227	2,211	16
HART MIDDLE	6390	3,167	2,978	189	158	130	19	3,325	3,116	209
HINE JUNIOR HIGH	6400	3,089	3,310	(221)	165	138	27	3,254	3,448	(194)
JEFFERSON JUNIOR HIGH	6410	3,748	3,541	107	234	183	51	3,982	3,824	158
JOHNSON JUNIOR HIGH	6420	4,108	3,999	109	254	171	83	4,361	4,170	191
KRAMER MIDDLE	6430	2,756	2,687	69	126	115	11	2,882	2,802	80
LINCOLN MIDDLE	6440	2,032	2,764	(732)	114	120	(6)	2,146	2,884	(738)
MACFARLAND MIDDLE	6450	3,733	3,151	682	238	239	(1)	3,971	3,390	581
RON BROWN MIDDLE	6470	2,444	2,546	(102)	164	67	97	2,608	2,613	(5)
SHAW JUNIOR HIGH	6480	2,689	2,847	(158)	154	186	(32)	2,843	3,033	(190)
SOUSA MIDDLE	6490	2,487	2,225	262	167	199	(32)	2,654	2,425	229
STUART-HOBSON MIDDLE	6500	2,033	2,111	(78)	778	599	179	2,811	2,710	101
R.H. TERRELL JUNIOR HIGH	6510	1,974	2,176	(202)	120	165	(45)	2,094	2,341	(247)
CENTRAL ADMINISTRATION SCHOOL - MIDDLE	6530	3,574	177	3,397	-	-	-	3,574	177	3,397
BROWNE CENTER - SPEC ED	6550	1,431	1,060	341	26	24	2	1,457	1,114	343
HAMILTON CENTER - SPEC ED	6560	1,223	1,365	(142)	20	12	8	1,243	1,377	(134)
RH TERRELL SPEC ED CENTER	6570	-	63	(63)	-	-	-	-	63	(63)
KELLY MILLER MIDDLE SCHOOL	6580	-	(4)	4	-	-	-	-	(4)	4
CORR ELEMENTARY 21ST CENTURY GRANT	6590	-	-	-	192	-	192	192	-	192
<b>TOTAL DIVISION OF MIDDLE/JUNIOR HIGH SCHOOLS</b>		<b>65,827</b>	<b>62,251</b>	<b>3,576</b>	<b>8,512</b>	<b>4,881</b>	<b>3,631</b>	<b>74,339</b>	<b>67,232</b>	<b>7,107</b>
<b><u>DIVISION OF HIGH SCHOOLS</u></b>										
JROTC	3421	1,421	1,378	43	883	840	43	2,304	2,218	86
ANACOSTIA SENIOR HIGH	7110	4,721	4,936	(215)	258	250	8	4,979	5,186	(207)
BALLOU SENIOR HIGH	7120	7,738	6,539	1,199	361	488	(127)	8,099	7,027	1,072

**DISTRICT OF COLUMBIA PUBLIC SCHOOLS**  
**Schedule of Expenditures - Budget and Actual - Governmental Funds - Organization**  
**Year ended September 30, 2004**  
(In thousands)

Organization Name	Org Code	Local Fund			Federal, Private and Other Source			Total		
		Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
BALLOUT CENTER	7130	1,397	1,600	(272)	-	-	-	1,397	1,600	(272)
BANNEKER SENIOR HIGH	7140	2,450	2,296	154	8	40	(32)	2,458	2,336	122
BELL MULTICULTURAL SENIOR HIGH	7150	4,955	4,584	371	241	169	72	5,196	4,753	443
CARDOZO SENIOR HIGH	7160	5,448	5,884	(436)	218	223	(7)	5,664	6,107	(443)
COOLIDGE SENIOR HIGH	7170	4,558	4,600	(42)	188	188	18	4,744	4,788	(24)
DUNBAR SENIOR HIGH	7180	4,837	4,877	(40)	206	218	(12)	4,843	4,895	(52)
PRE-ENGINEERING SHS @ DUNBAR SHS	7190	643	733	(90)	25	5	20	668	738	(70)
EASTERN SENIOR HIGH	7200	6,104	6,481	(357)	268	190	78	6,372	6,651	(279)
ELLINGTON SCHOOL OF THE ARTS	7210	5,944	5,582	362	8	0	-	5,950	5,582	368
LUKE C. MOORE ACADEMY	7220	1,568	1,753	(187)	8	7	(1)	1,572	1,760	(188)
PHELPS SENIOR HIGH	7230	199	2,136	(1,937)	-	13	(13)	199	2,149	(1,950)
ROOSEVELT SENIOR HIGH	7240	4,838	4,939	(401)	230	279	(49)	4,768	5,218	(450)
SCHOOL WITHOUT WALLS	7250	2,120	2,281	(161)	5	4	1	2,125	2,285	(160)
SPINGARN SENIOR HIGH	7260	4,108	3,442	666	179	158	21	4,287	3,600	687
M.M. WASHINGTON SENIOR HIGH	7270	1,719	2,448	(729)	116	112	4	1,835	2,560	(725)
H.D. WOODSON SENIOR HIGH	7280	5,272	5,843	(571)	311	358	(47)	5,583	6,001	(418)
WOODSON, H.D. SHS - BUSINESS AND FINANCE	7290	905	882	13	43	17	26	948	909	39
WOODROW WILSON SENIOR HIGH	7300	7,795	8,408	(613)	324	350	(26)	8,119	8,758	(639)
BALLOU STAY	7310	4,004	2,713	1,291	1	(247)	248	4,005	2,466	1,539
SPINGARN STAY	7320	-	12	(12)	-	-	-	-	12	(12)
MAMIE D LEE	7360	2,985	2,935	50	72	92	(20)	3,057	3,027	30
SHARPE HEALTH	7370	4,243	4,877	(634)	14	31	(17)	4,257	4,908	(651)
PROSPECT	7380	1,678	2,818	(940)	85	81	4	1,763	2,899	(936)
TAFI TRANSITION	7390	1,581	1,704	(123)	81	78	3	1,662	1,782	(120)
MM WASHINGTON CENTER - SPEC ED	7400	1,525	827	698	17	10	7	1,542	837	705
SPINGARN SPEC ED CENTER	7430	828	131	697	9	10	(1)	837	141	696
CENTRAL ADMINISTRATION SCHOOL - SHS	7440	3,926	8,097	(4,171)	-	-	-	3,926	8,097	(4,171)
MCKINLEY HIGH SCHOOL	7870	1,969	468	1,501	-	-	-	1,969	468	1,501
BANNEKER - IB	7880	-	70	(70)	-	-	-	-	70	(70)
CHOICE ACADEMY	7890	1,914	1,427	487	687	636	151	2,601	1,963	638
OAK HILL	7900	3,119	3,073	46	287	179	108	3,406	3,252	154
FILMORE ART CENTER	7930	450	375	75	-	-	-	450	375	75
EARLY CHILDHOOD ED AND HEAD START	3381	3	105	(102)	10,384	9,700	684	10,387	9,805	582
<b>TOTAL DIVISION OF SENIOR HIGH SCHOOLS</b>		<b>106,463</b>	<b>110,683</b>	<b>(4,200)</b>	<b>15,509</b>	<b>14,365</b>	<b>1,144</b>	<b>121,972</b>	<b>125,028</b>	<b>(3,056)</b>
<b>OFFICE OF THE CHIEF FINANCIAL OFFICER</b>	<b>4311</b>	<b>5,450</b>	<b>3,419</b>	<b>2,031</b>	<b>2,615</b>	<b>3,035</b>	<b>(420)</b>	<b>8,065</b>	<b>6,454</b>	<b>1,611</b>
<b>CHIEF TECHNOLOGY OFFICER</b>										
OFFICE OF MANAGEMENT SERVICES	4511	295	207	88	-	-	-	295	207	88
OFFICE OF INFORMATION TECHNOLOGY	4521	12,921	8,064	4,857	1,905	1,272	633	14,826	9,336	5,490
<b>TOTAL OFFICE OF THE CHIEF TECHNOLOGY OFFICER</b>		<b>13,216</b>	<b>8,271</b>	<b>4,945</b>	<b>1,905</b>	<b>1,272</b>	<b>633</b>	<b>15,121</b>	<b>9,543</b>	<b>5,578</b>
<b>CONTRACTS AND ACQUISITIONS</b>										
PROCUREMENT DIVISION	4561	1,635	1,539	96	-	-	-	1,635	1,539	96
<b>HUMAN RESOURCES</b>										
OFFICE OF HUMAN RESOURCES	1411	5,627	4,610	1,017	3,260	2,011	1,249	8,887	6,621	2,266
LEAD PRINCIPALS	1421	800	-	800	-	-	-	800	-	800
TEACHER FELLOWS	1431	1,073	-	1,073	1,320	927	393	2,393	927	1,466
<b>TOTAL HUMAN RESOURCES</b>		<b>7,500</b>	<b>4,610</b>	<b>2,890</b>	<b>4,580</b>	<b>2,938</b>	<b>1,642</b>	<b>12,080</b>	<b>7,548</b>	<b>4,532</b>
<b>UTILITIES</b>										
FIXED COSTS (RENT, WATER, UTILITIES)	4711	33,837	33,399	438	-	-	-	33,837	33,399	438

DISTRICT OF COLUMBIA PUBLIC SCHOOLS  
Schedule of Expenditures - Budget and Actual - Governmental Funds - Organization  
Year ended September 30, 2004  
(In thousands)

Organization Name	Org Code	Local Fund			Federal, Private and Other Source			Total		
		Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>FEDERAL GRANT PROGRAMS</b>										
HIV AIDS	2391	-	-	-	411	200	211	411	200	211
OFFICE OF COMMUNITY & EDUCATION PROGRAMS	3361	-	-	-	1,629	798	831	1,629	798	831
EVEN START PROGRAM	3391	-	33	(33)	1,262	1,144	118	1,262	1,177	85
PRIME DC	8830	-	-	-	520	468	52	520	468	52
HEADSTART PROGRAMS	8810	-	47	(47)	-	-	-	-	47	(47)
<b>TOTAL FEDERAL GRANT PROGRAMS</b>		-	80	(80)	3,822	2,610	1,212	3,822	2,690	1,132
<b>FACILITIES</b>										
PLANNING, DESIGN, & CONSTRUCTION DIV	4221	268	178	80	4,473	4,414	59	4,731	4,592	139
OPERATIONS AND MAINTENANCE DIVISION	4231	21,812	21,000	812	-	-	-	21,812	21,000	812
REALTY	4241	-	75	(75)	1,599	1,430	129	1,599	1,505	94
SUPPLY MANAGEMENT	9120	-	3	(3)	-	-	-	-	3	(3)
FACILITIES - CUSTODIAL SUPPORT (LEVEL 1)	9130	-	1	(1)	-	-	-	-	1	(1)
ENVIRONMENTAL SYSTEMS	9180	-	7	(7)	-	-	-	-	7	(7)
SCHOOL CUSTODIAL SUPPLIES	7960	400	400	-	-	-	-	400	400	-
<b>TOTAL FACILITIES</b>		22,470	21,664	806	6,032	5,844	188	28,502	27,508	994
<b>LOGISTICAL/SCHOOL TECHNICAL SUPPORT</b>										
LOGISTICS	4251	5,968	4,640	1,328	-	-	-	5,968	4,640	1,328
COMPLIANCE DIVISION	4371	1,073	383	690	-	-	-	1,073	383	690
FOOD SERVICES DIVISION	4581	2,903	5,028	(2,125)	2,578	2,161	415	5,479	7,189	(1,710)
SCHOOL TECHNICAL SUPPORT	9140	-	1	(1)	-	-	-	-	1	(1)
LOGISTICAL SUPPORT SERVICES AND OPERATIO	9170	-	100	(100)	325	-	325	325	100	225
MCKINLEY (TECHNOLOGY)	8260	-	105	(105)	-	-	-	-	105	(105)
<b>TOTAL LOGISTICAL/SCHOOL TECHNICAL SUPPORT</b>		9,944	10,257	(313)	2,903	2,161	740	12,845	12,418	427
<b>NON PUBLIC AND CHARTER SCHOOLS</b>										
PRIVATE SCHOOLS	7940	-	-	-	28,829	24,199	4,630	28,829	24,199	4,630
ENTERPRISE TECHNICAL SERVICES	8230	-	-	-	-	-	-	-	-	-
VILLAGE LEARNING CENTER PCS	9400	-	-	-	168	-	168	168	-	168
DC PREPARATORY PCS	9440	-	-	-	56	56	-	56	56	-
THURGOOD MARSHALL ACADEMY PCS	9470	-	-	-	60	60	-	60	60	-
<b>TOTAL NON PUBLIC AND CHARTER SCHOOLS</b>		-	-	-	29,113	24,255	4,858	29,113	24,255	4,858
<b>GRAND TOTAL</b>		\$ 770,599	759,385	1,214	178,865	135,071	41,794	947,464	904,456	43,008